EDDIE BAZA CALVO, Governor Mage'léhi RAY TENORIO, Lt. Governor Tiñente Gubetnadora

JOHN P. CAMACHO, Acting Director

AktoDirektot MARIE M. BENITO, Deputy Director Sigundo Direktot

## **REVENUE AND TAXATION**

**GOVERNMENT OF GUAM** 

Gubetnamenton Guåhan

December 27, 2013

Senator Judith T. Won Pat, ED.D Speaker, 32<sup>nd</sup> Guam Legislature Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land Suite 201 155 Hesler St. Hagatna, GU 96910

Hafa Adai Speaker WonPat,

Transmitted herewith is the corrected transmittal letter for the income tax report of November 2013 pursuant to public law 32-068, Chapter XIII §25.

Senseramente,

John P. Camacho

Director

Attachment

1112

PL 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
<u></u>	Report due on 12/15/2013

[A] Total Tax Returns Filed	Month En	ding November 30, 2013				TAX YEA	Ř.					Total	
State   Stat	[A]	Total France Control	2004	2005	2006	2007	2008	2009	2010	201	2012		Marrec
C    Total Refund Returns   Heg - Lability Assessed, Even or Zero   14,131   14,433   14,666   18,085   16,495   16,561   16,124   15,518   14,361   [A] - [D]   Refund Returns   700cessed & Paid   39,573   40,205   40,841   45,350   45,370   45,804   46,317   48,226   47,731   [D] + [E]   Refunds Returns Processed Awaiting Payment   4   8   14   24   37   90   194   263   927   46,609   47,926   47,926		- ··	53,708	54,638	55,507	63,435	61,865	62,365	62,441	***************************************	CORPUS ASSESSMENT ASSE		394/38/38
Color Returns Processed & Paid   39,577   40,205   40,841   45,350   45,370   45,804   46,317   48,226   47,731   (D) + [E]		Tax Returns Filed - Dability Assessed, Even or Zero	14,131	14,433	14,666	18,085	16,495	16,561					(A) (C)
Refunds Returns Processed & Paid   39,573   40,197   40,827   45,326   45,333   45,605   46,094   47,926   46,609			39,577	40,205	40,841	45,350	45,370	45,804					
Refunds Returns Unprocessed (Estimated)			39,573	40,197	40,827	45,326	45,333	45,605					[0] + [2] + [4]
Refunds Paid   Refunds Paid   S51.17   S73.36   S77.25   S86.82   S96.89   S114.48   S115.28   S121.79   S118.12		Refunds Returns Processed Awaiting Payment	4	8	14	24	37			,	,		
Refunds Paid   Refunds Owed   Solid	(F)	Refund Returns Unprocessed (Estimated)	0	0	O	o	0	109					
Refunds Paid   S51.17   S73.36   S77.25   S86.82   S96.89   \$114.48   \$115.28   \$121.79   \$118.12		and the development of the company of											
Refunds Owed  [H] Refunds Returns Processed Awaiting Payment   \$0.10   \$0.01   \$0.05   \$0.15   \$0.16   \$0.28   \$0.55   \$0.32   \$2.72    [J] Refund Returns Unprocessed (Estimated)   \$0.00   \$													
Refunds Returns Processed Awaiting Payment   \$0.10   \$0.05   \$0.05   \$0.15   \$0.16   \$0.28   \$0.55   \$0.32   \$2.72   \$0.05	{G}	Refund Returns Processed & Paid	\$51.17	\$73.36	\$77.25	\$86.82	\$96.89	\$114.48	\$115.28	\$121,79	\$118.12		
(i) Refund Returns Unprocessed (Estimated) 50.10 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.26 \$0.06 \$0.04 \$0.31 (ii) Interest 50.07 \$0.00 \$0.00 \$0.01 \$0.03 \$0.02 \$0.06 \$0.04 \$0.03 \$0.05 \$0.05 \$0.00 \$		Refunds Owed											
(i) Refund Returns Unprocessed (Estimated) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.04 \$0.03 \$0.04 \$0.03 \$0.05 \$0.00		Refunds Returns Processed Awaiting Payment	\$0.10	\$0.01	\$0.05	\$0.15	\$0.16	ćo se	to er	<b>ć</b> o ::=	44		
[i] Interest \$0.07 \$0.00 \$0.01 \$0.03 \$0.02 \$0.06 \$0.04 \$0.03 \$0.05 \$0.06 \$0.04 \$0.03 \$0.05 \$0.06 \$0.06 \$0.04 \$0.03 \$0.05 \$0.06		Refund Returns Unprocessed (Estimated)			-								
[K] Subtotal	{1}			· · · · · ·		•							
[L] Total Refunds and Interest Paid & Owed (#1 +    +    +    +    +    +    +    +	[1]	micres (		-0.00	SO.OT	\$Q.Q5	\$0.02	\$0.06	50.04	50.03	\$0.05		\$0.00
[L] Total Refunds and Interest Paid & Owed S51 34 S73 27 S77 21 S87 00 S87 23 S445 29	[1]			\$0.02	\$0.06	CO 10	£0.10	40.50	4				
33.54 37.5.3 37.5.1 387.00 397.07 \$115.09 \$115.93 \$122.8 \$121.19 {G}+	<ul><li>(1)</li></ul>			\$0.02	\$0.06	\$0.18	\$0.18	\$0.60	\$0.65	\$0.89	\$3.07	\$5.83	[H] + [I] + [J] + [

NOTES:
For Tax year 2004 amounts/quantities shown as processed awaiting payment include prior year returns.

74.35		LIABILITIE	5 VS, P	AVIVIE	VTS BY	YEAR	4 %				g de contenda s
		3.4. 2.2.204	2005	2006	2007	2008	2009	2010		2012	
	Total Tax Refund Liabilities	\$54.01	\$79.32	\$82.77	\$91.42	\$102.40	\$118.96	\$117.52	\$119.29	\$115.54	27,113
	Total Tax Refund Liabilities Paid for the same year Variance	\$14.43	\$12.90	\$6.79	\$11.12	\$15.69	\$14.37	\$0.49	\$102.57	\$313.57	
	variative	(\$39.58)	(\$66.41)	(\$75.98)	(\$80.30)	(\$86.72)	(\$104.58)	(\$117.03)	(\$16./2)	(\$3.97)	

PL 32-068 Citation	Chapter XIII Section 25	
Report	Income tax Refund Status Report	
	Report due on 12/15/2013	

[A] Total Tax Returns Filed 3,660 3,724 3,816 3,916 3,974 3,986 4,006 3,946 3,547 [B] Tax Returns Filed - Liability Assessed, Even or Zero 3,621 3,667 3,756 3,871 3,919 3,880 3,897 3,836 3,428 [C] Total Refund Returns 9,000 \$0.02 \$0.00 \$0.26 \$0.21 \$0.36 \$0.34 \$0.01 \$3.20 \$1.25 \$1.25 \$1.27 \$1.75 \$5.67 \$2.58 \$0.37 \$1.20 \$1.2	Month En	ding November 30, 2013			1	'AX YEA	Ñ.					Total	
Start Tax Returns Filed	[4]	Tabel 2000	2004 & Prior	2005	2006	2007	2003	2009	2010	2011	2012	Liability	NOTES
C    Total Refund Returns   3,621   3,667   3,756   3,871   3,919   3,880   3,897   3,836   3,428		·	•	3,724	3,816	3,916	3,974	3,986	4,006	3,946	Comment of the State of the Sta	Marin Committee	and the second s
State   Stat			3,621	3,667	3,756	3,871	3,919	3,880	3,897	3,836			[A] - [C]
Refunds Returns Processed Awaiting Payment   0   1   0   3   1   2   5   5   7			39	57	60	45	55	106	109	110			(D) + (E) + (F)
Refunds Returns Processed Awaiting Payment   0   1   0   3   1   2   5   5   7			39	56	60	42	54	52	44	52			(0) (6) (6)
Refunds Paid			0	1	0	3	1	2	5	5	7		
Refunds Paid	(+)	Kerund Returns Unprocessed (Estimated)	0	0	0	0	0	52	60	53	93		
[G] Refund Returns Processed & Paid \$55.78 \$1.32 \$2.80 \$1.25 \$1.17 \$1.75 \$5.67 \$2.58 \$0.37  Refunds Owed [H] Refunds Returns Processed Awaiting Payment \$0.00 \$0.02 \$0.00 \$0.26 \$0.21 \$0.36 \$0.34 \$0.01 \$3.20		er trade to a set of a control of the											
Refunds Owed  [H] Refunds Returns Processed Awaiting Payment \$0.00 \$0.02 \$0.00 \$0.26 \$0.21 \$0.36 \$0.34 \$0.01 \$3.20		Refunds Paid	<u> </u>										<u> </u>
[H] Refunds Returns Processed Awaiting Payment \$0.00 \$0.02 \$0.00 \$0.26 \$0.21 \$0.36 \$0.34 \$0.01 \$3.20	[G]	Refund Returns Processed & Paid	\$5.78	\$1.32	\$2.80	\$1.25	\$1.17	\$1.75	\$5.67	\$2.58	\$0,37		
(i) Refund Patures Upprocessed (Carlos and A)		Refunds Owed											
Refund Pattures Unpreserved (February 1)	[H]	Refunds Returns Processed Awaiting Payment	\$0.00	\$0.02	so no	\$0.26	\$0.21	\$0.26	ć0.24	¢0.01	42.20		
\$0.00 \$0.00 \$0.00 \$0.00 \$0.25 \$0.09 \$1.71 \$0.56	[1]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			•			
[J] Interest 50.00 50.00 50.00 50.00 51.71 50.56	[J]	Interest	·				-						
[K] Subtotal S0.00 S0.00 50.00 50.01 50.01 50.01	[K]	Subtotal										\$7.11	[H] + [i] + [J] + [

NOTES:

		- 100 mg	LIABILITIES	VS. P.	AYMEN	TS BY	YEAR	Z.				
	W. 1000 W. 100		2004	2005	2006	2007	2006	2009	2010	2011	2012	14.43
Total Tax Refund Liabiliti			\$5.98	\$1.34	\$2.80	\$1.53	\$1.17	\$2.08	\$6.01	\$4.32	\$4.32	
Total Tax Refund Liabiliti	es Paid for the same yea	<u>r</u>	\$0.09	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.28	\$0.37	
Variance			(\$5.90)	(\$1.31)	(\$2.80)	(\$1.52)	(\$1.17)	(\$2.08)	(\$6.01)	(\$4.04)	(\$3.94)	

EDDIE BAZA CALVO, Governor Maga'lá RAY TENORIO, Lt. Governor Tiñente Gubetnad

> JOHN P. CAMACHO, Directi Direkti MARIE M. BENITO,

AARIE M. BENITO, Deputy Director Segundo Direkti

# REVENUE AND TAXATION GOVERNMENT OF GUAM Gubetnamenton Guåhan

December 6, 2013

Office of the speaker hudith T. Won Pat M. D.
Date 12.17.13
Time 212.17.13
Forceived h.

Senator Judith T. Won Pat, ED.D Speaker, 32<sup>nd</sup> Guam Legislature Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land Suite 201 155 Hesler St. Hagatna, GU 96910

Håfa Adai yan Saluda Speaker Won Pat,

Transmitted herewith is the Income Tax Refund Status report for the months of September and October 2013 pursuant to public law 32-068, Chapter XIII §25.

Senseramente,

John P. Camacho,

Director

Attachment

PL 32-068 Citation	Chapter XIII Section 25
Report	income tax Refund Status Report
	Report due on 12/15/2013

Month E	nding November 30, 2013				TAX YEA	.R				Total			
Y - 7		2004	2005	2006	2007	2008	2009	2010	2011	2012	Liability	NOTES	
[A]	Total Tax Returns Filed	53,708	54,638	55,507	63,435	61,865	62,365	62,441	63,744	62,092		(40,102	
(B)	Tax Returns Filed - Liability Assessed, Even or Zero	14,131	14,433	14,666	18,085	16,495	16,561	16,124	15,518	14,361		[A] - [C]	
[C]	Total Refund Returns	39,577	40,205	40,841	45,350	45,370	45,804	46,317	48,226	47,731		(A) + (C) (D) + (E) + (F)	
[D]	Refund Returns Processed & Paid	39,573	40,197	40,827	45,326	45,333	45,605	46,094	47,926	46,609		[0] - [0] + [1]	
(E)	Refunds Returns Processed Awaiting Payment	4	8	14	24	37	90	194	263	927			
[F]	Refund Returns Unprocessed (Estimated)	0	0	0	0	0	109	29	37	195			
	Total Refund Returns (in millions)												
	Refunds Paid												
[G]	Refund Returns Processed & Paid	\$51.17	\$73.36	\$77.25	\$86.82	\$96.89	\$114.48	\$115.28	\$121.79	\$118.12			
	Refunds Owed												
(H)	Refunds Returns Processed Awaiting Payment	\$0.10	\$0.01	\$0.05	\$0.15	\$0.16	\$0.28	\$0.55	\$0.82	ća 73			
[1]	Refund Returns Unprocessed (Estimated)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.26	\$0.06	\$0.04	\$2.72			
[1]	Interest	\$0.07	\$0.00	\$0.01	\$0.03	\$0.02	\$0.06	\$0.04	\$0.04	\$0.31		60.00	
{K}	Subtotal	\$0.17	\$0.02	\$0.06	<del></del>					\$0.05	¢r. 00	\$0.00	
(L)	Total Refunds and Interest Paid & Owed				\$0.18	\$0.18	\$0.60	\$0.65	\$0.89	\$3.07	\$5.83	(H) + (i) +	
		\$51.34	\$73.37	\$77.31	\$87.00	\$97,07	\$115.09	\$115.93					

NOTES:
For Tax year 2004 amounts/quanititles shown as processed awaiting payment include prior year returns.

	LIABILITIE	S VS. P	AYMEI	NTS BY	YEAR	ta di di di di	\$ 3 <b>\$</b> \$			and the second of the second s
	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Total Tax Refund Liabilities	\$54.01	\$79.32	\$82.77	\$91.42	\$102.40	\$118.96	\$117.52			
Total Tax Refund Liabilities Paid for the same year	<del></del>	\$12.90	\$6.79	\$11.12	\$15.69	\$14.37	\$0.49	\$102.57	\$111.57	
Variance	(\$39.58)	(\$66.41)	(\$75.98)	(\$80.30)	(\$86.72)	(\$104.58)	(\$117.03)	(\$16./2)	(\$3.97)	

Pl. 32-068 Citation	Chapter XIII Section 25
Report	Income tax Refund Status Report
	Report due on 12/15/2013

	2013				ΓΑΧ ΥΕΑ	R			1		Total	
		2004 & Prior	2005	2006	2007	2008	2009	2010	2011	2012	Liability	NOTES
	ns Filed	3,660	3,724	3,816	3,916	3,974	3,986	4,006	3,946	3,547		
	led - Llability Assessed, Even or Zero	3,621	3,667	3,756	3,871	3,919	3,880	3,897	3,836	3,428		(A) - [C]
Re	leturns	39	57	60	45	55	106	109	110	119		[D] + [E] + [F]
ırı	rns Processed & Paid	39	56	60	42	54	52	44	52	19		{O] + {E] + {F}
u	arns Processed Awaiting Payment	0	1	0	3	1	2	5	5	7		
iri	rns Unprocessed (Estimated)	0	0	0	0	0	52	60	53	93		
Ŕ	leturos (in millions)	···										
IFI	rns Processed & Paid	\$5.78	\$1.32	\$2.80	\$1.25	\$1.17	\$1.75	\$5.67	\$2.58	\$0.37		
d												
uı	irns Processed Awaiting Payment	\$0.00	\$0.02	\$0.00	\$0.26	\$0.21	\$0.36	50.34	\$0.03	¢2.20		
rı	rns Unprocessed (Estimated)	\$0.00	•	•					,			
		\$0.00		,	•							
		<del></del>	<u> </u>	<u> </u>							47.44	[H] + [I] + [J] + [
rı	rns Unprocessed (Estimated)	,	\$0.02 \$0.00 \$0.00 \$0.02	\$0.00 \$0.00 \$0.00 \$0.00	\$0.26 \$0.00 \$0.02 \$0.28	\$0.21 \$0.00 \$0.01 \$0.22			\$0.25 \$0.09 \$0.02 \$0.01	\$0.25 \$0.09 \$1.71 \$0.02 \$0.01 \$0.01	\$0.25 \$0.09 \$1.71 \$0.56 \$0.02 \$0.01 \$0.01 \$0.01	\$0.25 \$0.09 \$1.71 \$0.56 \$0.02 \$0.01 \$0.01 \$0.01
d Interest Paid & Owed \$5.78 \$1.34	\$5.78 \$1.34		_	\$2.80	\$1.53	Ş	1.39	51.39 \$2.38	51.39 \$2.38 \$6.11	51.39 \$2.38 \$6.11 \$4.32	51.39 \$2.38 \$6.11 \$4.32 \$4.15	1.39 \$2.38 \$6.11 \$4.37 \$4.15

## NOTES:

en e		LIABILITIE	S VS. P.	AYMEN	ITS BY	YEAR		** : #			
<u></u>		2004	2005	2006	2007	2008	2009	2010	2011	2012	
Total Tax Refund Liabilities		\$5.98	\$1.34	\$2.80	\$1.53	\$1.17	\$2.08	\$6.01	\$4.32	\$4,32	
Total Tax Refund Liabilities P	aid for the same year	\$0.09	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.28	\$0.37	
Variance		(\$5.90)	(\$1.31)	(\$2.80)	(\$1.52)	(\$1.17)	(\$2.08)	(\$6.01)	(\$4.04)	(\$3.94)	